



Order Filed on October 29, 2024
by Clerk
U.S. Bankruptcy Court
District of New Jersey

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Counsel to the Plan Administrator

In re:

BED BATH & BEYOND INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
SECOND OMNIBUS OBJECTION TO CERTAIN CLAIMS
(Duplicate Tax Claims Filed Against Same Debtor)**

The relief set forth on the following pages, numbered two (2) through three (3), is

ORDERED.

DATED: October 29, 2024

Honorable Vincent F. Papalia
United States Bankruptcy Judge

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S SECOND
OMNIBUS OBJECTION TO CERTAIN CLAIMS (DUPLICATE TAX
CLAIMS FILED AGAINST SAME DEBTOR)

Upon the objection (the “Objection”)¹ of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, seeking entry of an order (this “Order”) disallowing the claims identified on the attached **Exhibit 1** under Section A as a “Duplicate Tax Claim to be Disallowed” (the “Disputed Claims”); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg in Support of Plan Administrator’s Second Omnibus Objection to Certain Claims (Duplicate Tax Claims Filed Against Same Debtor)*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. Each Claim listed on the attached **Exhibit 1** under Section A as a “Duplicate Tax Claim to be Disallowed” is hereby disallowed.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

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OMNIBUS OBJECTION TO CERTAIN CLAIMS (DUPLICATE TAX
CLAIMS FILED AGAINST SAME DEBTOR)

3. The Claims and Noticing Agent is authorized to modify the Claims Register to reflect the relief granted by this Order.

4. Nothing in this Order shall affect any party's rights with respect to the Surviving Claims, and all parties' rights with respect to the Surviving Claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Surviving Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1 to Exhibit A

List of Disputed Claims

Bed Bath Beyond, Inc., et al.
Case No. 23-13359 (VFP)
Exhibit 1

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED							SECTION B – SURVIVING TAX CLAIMS Surviving Tax Claims Remain Subject to Further Objection						
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	
1	Bed Bath & Beyond Inc.	37	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$57,807.00 \$19,741.81 \$77,548.81	Bed Bath & Beyond Inc.	23	4/25/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$57,807.00 \$19,741.81 \$77,548.81	
2	Bed Bath & Beyond Inc.	10372	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69	Bed Bath & Beyond Inc.	10334	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69	
3	Bed Bath & Beyond Inc.	11423	7/6/2023	WA Department of Revenue 2101 4th Ave., Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69	Bed Bath & Beyond Inc.	10334	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69	
4	Buy Buy Baby, Inc.	39	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$44,125.03 \$7,302.06 \$51,427.09	Buy Buy Baby, Inc.	27	4/25/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 32132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$44,125.03 \$7,302.06 \$51,427.09	
5	Buy Buy Baby, Inc.	17903	10/17/2023	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Secured Admin 503(b)(9) Priority GUC Total	\$28,782.09 \$3,454.39 \$32,236.48	Buy Buy Baby, Inc.	4161	6/6/2023	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Secured Admin 503(b)(9) Priority GUC Total	\$28,782.09 \$3,454.39 \$32,236.48	
6	Bed Bath & Beyond of California Limited Liability Company	1273	5/15/2023	City of Westminster Colorado 4800 West 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$24,414.39	Bed Bath & Beyond of California Limited Liability Company	430	5/9/2023	City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$24,414.39	
7	Bed Bath & Beyond Inc.	17999	9/6/2023	Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851	Secured Admin 503(b)(9) Priority GUC Total	\$21,144.54	Bed Bath & Beyond Inc.	16886	9/5/2023	Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851	Secured Admin 503(b)(9) Priority GUC Total	\$21,144.54	
8	Bed Bath & Beyond Inc.	38	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$10,863.00 \$3,172.00 \$14,035.00	Bed Bath & Beyond Inc.	16	4/25/2023	State of Alabama, Department of Revenue Attn: Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$10,863.00 \$3,172.00 \$14,035.00	
9	Liberty Procurement Co. Inc.	18210	10/25/2023	State of Minnesota, Department of Education Minnesota Revenue PO Box 6447 - BKY St Paul, MN 55164-0447	Secured Admin 503(b)(9) Priority GUC Total	\$7,327.11 \$1,875.45 \$9,202.56	Liberty Procurement Co. Inc.	18082	10/23/2023	State of Minnesota, Department of Revenue PO Box 64447 - BKY St Paul, MN 55164-0447	Secured Admin 503(b)(9) Priority GUC Total	\$7,327.11 \$1,875.45 \$9,202.56	

Bed Bath Beyond, Inc., et al.
Case No. 23-13359 (VFP)
Exhibit 1

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED							SECTION B – SURVIVING TAX CLAIMS Surviving Tax Claims Remain Subject to Further Objection						
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	
10	Buy Buy Baby, Inc.	1289	5/15/2023	City of Westminster Colorado 4800 West 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$9,160.51 \$8,436.89 \$9,160.51	Buy Buy Baby, Inc.	307	5/9/2023	City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$9,160.51 \$8,436.89 \$9,160.51	
11	Bed Bath & Beyond Inc.	13063	7/10/2023	Douglas County Treasurer 100 Third St. Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,436.89 \$9,160.51 \$9,160.51	Bed Bath & Beyond Inc.	13232	7/3/2023	Douglas County Treasurer 100 Third St, Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,436.89 \$9,160.51 \$9,160.51	
12	Bed Bath & Beyond Inc.	13475	7/6/2023	Douglas County Treasurer 100 Third St, Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,830.66 \$8,830.66 \$8,830.66	Bed Bath & Beyond Inc.	13237	7/3/2023	Douglas County Treasurer 100 Third St, Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,830.66 \$8,830.66 \$8,830.66	
13	Bed Bath & Beyond Inc.	7659	6/29/2023	Town of Fairfield Attention Tax Collector 611 Old Post Road Fairfield, CT 06824	Secured Admin 503(b)(9) Priority GUC Total	\$6,744.36 \$6,744.36 \$6,744.36	Bed Bath & Beyond Inc.	2129	5/22/2023	Town of Fairfield Town of Fairfield Tax Collector 611 Old Post Road Fairfield, CT 06824	Secured Admin 503(b)(9) Priority GUC Total	\$6,744.36 \$6,744.36 \$6,744.36	
14	Bed Bath & Beyond Inc.	3292	5/31/2023	James City County Treasurer P O Box 8701 Williamsburg, VA 23187	Secured Admin 503(b)(9) Priority GUC Total	\$5,017.78 \$5,017.78 \$5,017.78	Bed Bath & Beyond Inc.	3609	5/30/2023	JAMES CITY COUNTY TREASURER PO BOX 8701 WILLIAMSBURG, VA 23187	Secured Admin 503(b)(9) Priority GUC Total	\$5,017.78 \$5,017.78 \$5,017.78	
15	Bed Bath & Beyond Inc.	18957	12/18/2023	Richland County Treasury Post Office Box 11947 Columbia, SC 29211	Secured Admin 503(b)(9) Priority GUC Total	\$4,426.72 \$4,426.72 \$4,426.72	Bed Bath & Beyond Inc.	18958	12/14/2023	Richland County Treasury Post Office Box 11947 Columbia, SC 29211	Secured Admin 503(b)(9) Priority GUC Total	\$4,426.72 \$4,426.72 \$4,426.72	
16	Bed Bath & Beyond Inc.	12273	7/7/2023	JOHNSON COUNTY TREASURER 86 W COURT ST FRANKLIN, IN 46131	Secured Admin 503(b)(9) Priority GUC Total	\$3,180.08 \$3,180.08 \$3,180.08	Bed Bath & Beyond Inc.	12316	6/27/2023	JOHNSON COUNTY TREASURER 86 W. COURT STREET FRANKLIN, IN 46131	Secured Admin 503(b)(9) Priority GUC Total	\$3,180.08 \$3,180.08 \$3,180.08	
17	Bed Bath & Beyond Inc.	15896	8/8/2023	Municipality of Monroeville 2700 Monroeville Blvd Monroeville, PA 15146	Secured Admin 503(b)(9) Priority GUC Total	\$3,000.00 \$3,000.00 \$3,000.00	Bed Bath & Beyond Inc.	1780	5/19/2023	Municipality of Monroeville 2700 Monroeville Blvd Monroeville, PA 15146	Secured Admin 503(b)(9) Priority GUC Total	\$3,000.00 \$3,000.00 \$3,000.00	
18	Bed Bath & Beyond Inc.	15556	7/25/2023	City of San Diego Office of the City Treasurer- Delinquent Account PO Box 129039 San Diego, CA 92112	Secured Admin 503(b)(9) Priority GUC Total	\$1,282.98 \$1,282.98 \$1,282.98	Bed Bath & Beyond Inc.	14975	7/25/2023	City of San Diego Office of the City Treasurer-Delinquent Account PO Box 129039 San Diego, CA 92112	Secured Admin 503(b)(9) Priority GUC Total	\$1,282.98 \$1,282.98 \$1,282.98	

Bed Bath Beyond, Inc., et al.
 Case No. 23-13359 (VFP)
 Exhibit 1

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED										SECTION B – SURVIVING TAX CLAIMS Surviving Tax Claims Remain Subject to Further Objection				
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount		
19	Bed Bath & Beyond Inc.	17995	10/10/2023	Winchester City Treasurer 21 South Kent Suite 101 Winchester, VA 22601	Secured Admin 503(b)(9) Priority GUC Total	\$1,936.71 \$503.27 \$2,439.98	Bed Bath & Beyond Inc.	17775	10/10/2023	WINCHESTER CITY TREASURER 21 SOUTH KENT SUITE 101 WINCHESTER, VA 22601	Secured Admin 503(b)(9) Priority GUC Total	\$1,936.71 \$503.27 \$2,439.98		
20	Bed Bath & Beyond Inc.	17997	10/6/2023	Hernando County Tax Collector 20 N Main St RM 112 Brooksville, FL 34601-2892	Secured Admin 503(b)(9) Priority GUC Total	\$1,743.91	Bed Bath & Beyond Inc.	17704	10/6/2023	Hernando County Tax Collector 20 N Main St RM 112 Brooksville, FL 34601-2892	Secured Admin 503(b)(9) Priority GUC Total	\$1,743.91		
21	Bed Bath & Beyond Inc.	8371	6/21/2023	Houston County Revenue Commissioner P.O. Box 6406 Dothan, AL 36302	Secured Admin 503(b)(9) Priority GUC Total	\$1,172.16	Bed Bath & Beyond Inc.	3025	5/26/2023	Houston County Revenue Commissioner P.O. Box 6406 Dothan, AL 36302	Secured Admin 503(b)(9) Priority GUC Total	\$1,172.16		
22	Bed Bath & Beyond Inc.	7513	6/26/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St., 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09	Bed Bath & Beyond Inc.	4170	6/6/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St. 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09		
23	Bed Bath & Beyond Inc.	7109	6/30/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer Paige H. Bachand One South Main Street 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09	Bed Bath & Beyond Inc.	4170	6/6/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St. 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09		

Exhibit B

Declaration of Michael Goldberg

In re:
Bed Bath & Beyond Inc.
Debtor

Case No. 23-13359-VFP
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0312-2
Date Rcvd: Oct 30, 2024

User: admin
Form ID: pdf903

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Total Noticed: 13

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
^	Addresses marked '^' were sent via mandatory electronic bankruptcy noticing pursuant to Fed. R. Bank. P. 9036.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Nov 01, 2024:

Recip ID	Recipient Name and Address
db	+ Bed Bath & Beyond Inc., 650 Liberty Avenue, Union, NJ 07083-8107
aty	+ Casey McGushin, 3101 Old Jacksonville Road, Springfield, IL 62704-6488
aty	+ Jacob E. Black, Kirkland and Ellis LLP., 3101 Old Jacksonville Road, Springfield, IL 62704-6488
aty	+ Max M Freedman, Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, IL 60654-3406

TOTAL: 4

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
aty	^ MEBN	Oct 30 2024 20:37:16	Charles B. Sterrett, Kirkland & Ellis, 300 North LaSalle Street, Chicago, IL 60654-3406
aty	^ MEBN	Oct 30 2024 20:37:14	Derek I. Hunter, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Oct 30 2024 20:35:46	Emily E. Geier, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Oct 30 2024 20:37:11	Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Oct 30 2024 20:37:19	Michael A. Sloman, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Oct 30 2024 20:37:13	Noah Z. Sosnick, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Oct 30 2024 20:37:21	Olivia F. Acuna, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Oct 30 2024 20:37:13	Richard U.S. Howell, P.C, KIRKLAND & ELLIS LLP, KIRKLAND & ELLIS INTERNATIONAL LLP, 300 North LaSalle Street, Chicago, IL 60654-3406
aty	^ MEBN	Oct 30 2024 20:37:12	Ross Fiedler, Kirkln d & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643

TOTAL: 9

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.
NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities

District/off: 0312-2

User: admin

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Date Rcvd: Oct 30, 2024

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in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Nov 01, 2024

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on October 30, 2024 at the address(es) listed below:

Name	Email Address
A. Jeff Ifrah	on behalf of Interested Party Federal Insurance Company jeff@ifrahlaw.com
A.J. Webb	on behalf of Creditor Select Consolidated Management LLC awebb@ftlaw.com, awebb@ecf.courtdrive.com
Aaron Applebaum	on behalf of Creditor CR Mount Pleasant LLC aaron.applebaum@us.dlapiper.com, aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Interested Party Continental Realty Corporation aaron.applebaum@us.dlapiper.com aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Interested Party WM Sunset & Vine LLC aaron.applebaum@us.dlapiper.com aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Creditor Ridgeport Limited Partnership aaron.applebaum@us.dlapiper.com aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Creditor CR West Ashley LLC aaron.applebaum@us.dlapiper.com, aaron--applebaum--3547@ecf.pacerpro.com
Aaron R. Cahn	on behalf of Creditor The Bank of New York Mellon cahn@clm.com CourtMail@clm.com
Adam J Ruttenberg	on behalf of Defendant Columbus Trading-Partners USA Inc. aruttenberg@beaconlawgroup.com
Adam J Ruttenberg	on behalf of Creditor Columbus Trading-Partners USA Inc. aruttenberg@beaconlawgroup.com
Alan J. Brody	on behalf of Creditor JPMorgan Chase Bank N.A. brodya@gtlaw.com alan-brody-2138@ecf.pacerpro.com
Alan J. Brody	on behalf of Creditor Alexander's Rego Shopping Center Inc. brodya@gtlaw.com, alan-brody-2138@ecf.pacerpro.com
Alan Stuart Maza	on behalf of Interested Party Securites and Exchange Commission mazaa@sec.gov mazaa@sec.gov
Albert Anthony Ciardi, III	on behalf of Creditor The Anna Mscisz Trust aciardi@ciardilaw.com sfrizlen@ciardilaw.com;dtorres@ciardilaw.com
Albert Anthony Ciardi, III	on behalf of Interested Party Anna Mscisz Trust aciardi@ciardilaw.com sfrizlen@ciardilaw.com;dtorres@ciardilaw.com
Albert Anthony Ciardi, III	on behalf of Creditor Rainier Colony Place Acquisitions LLC aciardi@ciardilaw.com, sfrizlen@ciardilaw.com;dtorres@ciardilaw.com
Alexander F. Barth	on behalf of Creditor The Chen Liu and Shu Fen Lie Revocable Trust abarth@cohenseglias.com
Alexandria Nikolinos	on behalf of U.S. Trustee U.S. Trustee Alexandria.M.Nikolinos@hud.gov
Allen J Barkin	

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	on behalf of Creditor LOGIXAL INC. abarkin@sbmesq.com sandyr@sbmesq.com
Allen Joseph Underwood, II	on behalf of Creditor 12535 SE 82nd AVE LLC aunderwood@litedepalma.com ajunderwood@ecf.courtdrive.com;grodriguez@litedepalma.com
Allison J. Arotsky	on behalf of Defendant Raymond Accounts Management Inc. aarotsky@moritthock.com
Allison J. Arotsky	on behalf of Defendant Scentsible LLC aarotsky@moritthock.com
Amish R. Doshi	on behalf of Creditor Oracle America Inc. amish@doshilegal.com
Amy Elizabeth Vulpio	on behalf of Creditor Salesforce.com inc. vulpioa@whiteandwilliams.com
Amy Elizabeth Vulpio	on behalf of Creditor Google LLC vulpioa@whiteandwilliams.com
Andrew Braunstein	on behalf of Creditor Commission Junction LLC andrew.braunstein@lockelord.com
Andrew B. Still	on behalf of Defendant Baby Trend Inc. astill@swlaw.com, kcollins@swlaw.com
Andy Winchell	on behalf of Creditor River Park Properties II LP andy@winchlaw.com, awinchellecf@gmail.com;katharine@winchlaw.com;winchellar94173@notify.bestcase.com
Andy Winchell	on behalf of Creditor Dong Koo Kim and Jong Ok Kim Trustees of the Dong Koo Kim and Jong Ok Kim Family Trust, dated October 18, 1996 andy@winchlaw.com, awinchellecf@gmail.com;katharine@winchlaw.com;winchellar94173@notify.bestcase.com
Angela L. Mastrangelo	on behalf of Interested Party Valley Square I L.P. mastrangelo@bk-legal.com, bhoffmann@bk-legal.com
Angela L. Mastrangelo	on behalf of Interested Party CTC Phase II LLC mastrangelo@bk-legal.com, bhoffmann@bk-legal.com
Angela L. Mastrangelo	on behalf of Interested Party Christiana Town Center LLC mastrangelo@bk-legal.com, bhoffmann@bk-legal.com
Anna Brook	on behalf of Counter-Claimant T-Mobile USA Inc. abrook@cm.law
Anthony Sodono, III	on behalf of Creditor Salmar Properties LLC asodono@msbnj.com
Arthur Abramowitz	on behalf of Other Prof. Golf & Tennis Pro Shops Inc. (d/b/a/ PGA TOUR Superstore) aabramowitz@shermansilverstein.com, jbaugh@shermansilverstein.com
Barbra Rachel Parlin	on behalf of Creditor ALTO Northpoint LP barbra.parlin@hklaw.com, elvin.ramos@hklaw.com;glenn.huzinec@hklaw.com,HAPI@HKLAW.COM;hapi@hklaw.com;jjalemany@hklaw.com
Barry J. Roy	on behalf of Defendant Storfex Holdings Inc. broy@rltlawfirm.com, rgaydos@rltlawfirm.com;jcoleman@rltlawfirm.com
Barry Scott Miller	on behalf of Creditor English Tea Shop USA Corp. bmiller@barrysmilleresq.com miller.barryb119091@notify.bestcase.com
Beth E. Levine	on behalf of Creditor Committee Official Committee Of Unsecured Creditors blevine@pszjlaw.com
Bradford J. Sandler	on behalf of Other Prof. Plan Administrator bsandler@pszjlaw.com mseidl@pszjlaw.com;lpetras@pszjlaw.com;abates@pszjlaw.com
Bradford J. Sandler	on behalf of Creditor Committee Official Committee Of Unsecured Creditors bsandler@pszjlaw.com mseidl@pszjlaw.com;lpetras@pszjlaw.com;abates@pszjlaw.com
Bradford J. Sandler	on behalf of Other Prof. Michael Goldberg bsandler@pszjlaw.com mseidl@pszjlaw.com;lpetras@pszjlaw.com;abates@pszjlaw.com
Brendan Scott	on behalf of Creditor Dream on Me Industries Inc. bscott@klestadt.com

District/off: 0312-2

User: admin

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Total Noticed: 13

Brett D. Goodman

on behalf of Creditor KIR Brandon 011 LLC brett.goodman@afslaw.com,
jeffrey.gleit@afslaw.com;matthew.bentley@afslaw.com;edocket@afslaw.com

Brett D. Goodman

on behalf of Creditor PL Dulles LLC brett.goodman@afslaw.com
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Brett D. Goodman

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Tara J. Schellhorn

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Thomas S. Onder	on behalf of Creditor Levin Management Corporation tonder@stark-stark.com
Thomas S. Onder	on behalf of Creditor North Village Associates tonder@stark-stark.com
Thomas S. Onder	on behalf of Creditor Richards Clearview LLC tonder@stark-stark.com
Thomas S. Onder	on behalf of Creditor Springfield Plaza Limited Partnership tonder@stark-stark.com
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TOTAL: 720